

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE:	:	
	:	Chapter 13
Patrick W Skinner	:	
	:	Case No. 22-13145-PMM
Debtor.	:	

MOTION TO AVOID LIENS OF THE INTERNAL REVENUE SERVICE

Patrick W Skinner (the “Debtor”), by and through their undersigned counsel, hereby submit this Motion to Avoid Liens of the Internal Revenue Service (“IRS”), and in support thereof respectfully state the following:

1. The Debtor filed a voluntary petition for relief under chapter 13 of the bankruptcy code on November 25, 2022 (the “Petition Date”).
2. The IRS holds judicial liens in the total amount of approximately \$116,445.57 obtained in the Court of Common Pleas of Lancaster County, recorded on March 6, 2017, January 2, 2020, and December 4, 2020, respectively.
3. The IRS filed Proof of Claim 4-1 the above-captioned chapter 13 case asserting a secured claim in the amount of \$ 132,976.45. See a true and correct copy of Proof of Claim 4-1 attached hereto as Exhibit “A.”
4. The Debtor holds a fifty percent (50%) interest in real property located at 3889 Elizabethtown Road, Manheim, Pennsylvania 17545 (the “Property”).
5. The Property has an estimated value of \$ 435,000.00.
6. First National Bank (the “Mortgagee”) holds a claim secured by the Property in the amount of \$ 389,077.76.
7. The exemptions in the Debtor’s assets do not exceed the limits provided under 11 U.S.C. § 522(f).

8. As a result, the aforesaid lien impairs the Debtor's exemptions allowed under the bankruptcy code and is avoidable pursuant to 11 U.S.C. § 522(f).

WHEREFORE, the Debtor respectfully requests this Honorable Court enter an Order avoiding the judicial liens of the Internal Revenue Service, and for such other and further relief as the Court deems just and appropriate.

Respectfully submitted,

Dated: June 26, 2023

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